

Franchise Tax Board

NO ANALYSIS REQUIREDAuthor: Morrow Analyst: Darrine Distefano Bill Number: SB 1631Related Bills: None Telephone: 845-6458 Amended Date: 04-11-2002Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Taxation of Possessory Interests

- _____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- _____ TECHNICAL BILL -- No program or fiscal changes to existing program.
- X BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- _____ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- _____ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- _____ MINOR AMENDMENT -- No change in approved position of _____. See comments below.
- X OTHER - See comments below.

COMMENTS:

This bill would make changes to property tax provisions in the Revenue and Taxation Code (R&TC) relating to certain possessory property interests for housing for active duty military personnel and their dependents.

The April 11, 2002, amendments deleted the provisions that would have allowed a 100% credit for property tax paid for rental housing that is occupied by a member of the Armed Forces and their families and added the property tax provisions.

This bill as amended no longer impacts the Franchise Tax Board (FTB) since FTB does not administer the property tax sections of the R&TC.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<u>X</u> NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Darrine Distefano

04/18/08